



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

Principal Office: 311 WALNUT STREET  
P.O. BOX 487  
MARATHON, WI 54448

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF MARATHON WATER & SEWER UTILITY**Utility Address:** 311 WALNUT STREET

P.O. BOX 487

MARATHON, WI 54448

**When was utility organized?** 7/1/1933**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS INGEBORG VAN CAMPEN CMC**Title:** VILLAGE CLERK/TREASURER-ADMINISTRATOR**Office Address:**

311 WALNUT STREET

P.O. BOX 487

MARATHON, WI 54448

**Telephone:** (715) 443 - 2221**Fax Number:** (715) 443 - 3653**E-mail Address:** MARATHONCITY@PCPROS.NET

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATES

401 FIFTH STREET, SUITE 339

WAUSAU, WI 54403

**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:** cliffw@sr-a.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATES

401 FIFTH STREET

WAUSAU, WI 54403

**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:** cliffw@sr-a.com**Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** 1/1/97 - 12/31/97

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    MARATHON WATER & SEWER COMMISSION

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**Names of members of utility commission/committee:**

A CRABB

MR CHARLES DEININGER, CHAIRMAN

D MASON

MR GARY RUPLINGER, VILLAGE PRESIDENT

MRS INGEBORG VAN KAMPEN, SECRETARY-TREASURER, ADMIN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/1/1968**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	226,327	214,880	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	98,052	92,262	<b>2</b>
Depreciation Expense (403)	37,943	37,187	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	46,955	46,446	<b>5</b>
<b>Total Operating Expenses</b>	<b>182,950</b>	<b>175,895</b>	
<b>Net Operating Income</b>	<b>43,377</b>	<b>38,985</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>43,377</b>	<b>38,985</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	3,170	4,538	<b>9</b>
Miscellaneous Nonoperating Income (421)	18,351	14,043	<b>10</b>
<b>Total Other Income</b>	<b>21,521</b>	<b>18,581</b>	
<b>Total Income</b>	<b>64,898</b>	<b>57,566</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>64,898</b>	<b>57,566</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	12,246	8,180	<b>13</b>
Amortization of Debt Discount and Expense (428)			<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>12,246</b>	<b>8,180</b>	
<b>Net Income</b>	<b>52,652</b>	<b>49,386</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	88,492	39,106	<b>19</b>
Balance Transferred from Income (433)	52,652	49,386	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>141,144</b>	<b>88,492</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on temporary investments	3,170	4
<b>Total (Acct. 419):</b>	3,170	
<b>Miscellaneous Nonoperating Income (421):</b>		
Non-regulated sewer income	18,351	5
<b>Total (Acct. 421):</b>	18,351	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	226,327	0	0	0	<b>226,327</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>226,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,327</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,130,087	2,109,204	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	440,067	402,167	<b>2</b>
<b>Net Utility Plant</b>	<b>1,690,020</b>	<b>1,707,037</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,446,387	1,390,325	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	595,087	563,950	<b>4</b>
<b>Net Nonutility Property</b>	<b>851,300</b>	<b>826,375</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	12,326	38,538	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>863,626</b>	<b>864,913</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	24,566	13,602	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	36,587	34,989	<b>11</b>
Other Accounts Receivable (143)	48,776	37,905	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	7,429	8,862	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>117,358</b>	<b>95,358</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	20,437	20,437	<b>20</b>
<b>Total Deferred Debits</b>	<b>20,437</b>	<b>20,437</b>	
<b>Total Assets and Other Debits</b>	<b>2,691,441</b>	<b>2,687,745</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	107,809	107,809	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	141,144	88,492	<b>23</b>
<b>Total Proprietary Capital</b>	<b>248,953</b>	<b>196,301</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	203,432	251,432	<b>26</b>
<b>Total Long-Term Debt</b>	<b>203,432</b>	<b>251,432</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	5,960	16,863	<b>28</b>
Payables to Municipality (233)	40,763	52,373	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	43,656	43,656	<b>31</b>
Interest Accrued (237)	2,363	0	<b>32</b>
Other Current and Accrued Liabilities (238)	3,675	4,456	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>96,417</b>	<b>117,348</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,142,639	2,122,664	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,691,441</b>	<b>2,687,745</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,130,087	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	0				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,130,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	440,067	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>440,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,690,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	402,167				<b>402,167</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	37,943				<b>37,943</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,037				<b>1,037</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>38,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,980</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,080				<b>1,080</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,080</b>	<b>19</b>
<b>Balance End of Year</b>	<b>440,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>440,067</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.86%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	1,390,325	56,062		<b>1,446,387</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>1,390,325</b>	<b>56,062</b>	<b>0</b>	<b>1,446,387</b>	
Less accum. prov. depr. & amort. (122)	563,950	31,154	17	<b>595,087</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>826,375</b>	<b>24,908</b>	<b>(17)</b>	<b>851,300</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	7,429	8,862	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>7,429</b>	<b>8,862</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	107,809	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>107,809</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
Note #9004 Marathon State Bank	09/11/1995	09/11/2000	4.50%	79,000	<b>1</b>
Note #9005 Marathon State Bank	07/01/1997	07/01/2007	4.50%	21,995	<b>2</b>
Note #9010 Marathon State Bank	02/11/1993	02/02/2003	4.50%	62,437	<b>3</b>
Note #9003 Marathon State Bank	09/01/1992	09/10/2002	4.50%	40,000	<b>4</b>
<b>Total for Account 224</b>				<b>203,432</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	43,656	1
<b>Accruals:</b>		
Charged water department expense	46,955	2
Charged electric department expense		3
Charged sewer department expense	4,492	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>51,447</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,656	6
Social Security taxes	7,448	7
PSC Remainder Assessment	343	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>51,447</b>	
<b>Balance end of year</b>	<b>43,656</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
OTHER LONG-TERM DEBT	0	12,246	9,883	2,363	3
<b>Subtotal</b>	<b>0</b>	<b>12,246</b>	<b>9,883</b>	<b>2,363</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>12,246</b>	<b>9,883</b>	<b>2,363</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,211,116	0	0	911,548	0	<b>2,122,664</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	800			850		<b>1,650</b>	<b>2</b>
For Mains	7,775			8,750		<b>16,525</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	1,800					<b>1,800</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,221,491</b>	<b>0</b>	<b>0</b>	<b>921,148</b>	<b>0</b>	<b>2,142,639</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	35,458			45,828		<b>81,286</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments	12,326	2
<b>Total (Acct. 124):</b>	<b>12,326</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	36,587	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>36,587</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	48,776	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>48,776</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Engineering fees related to WWTP expansion	20,427	15

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Phosphorous removal	10	16
<b>Total (Acct. 183):</b>	<b>20,437</b>	
<b>Payables to Municipality (233):</b>		
Accumulated tax equivalent \$57,618; 1996/1997 fire protection (\$20,342);	40,763	17
Cash advance from municipality \$5,000; Additional hydrant rental (\$1,513);		18
<b>Total (Acct. 233):</b>	<b>40,763</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,119,645	0	0	0	<b>2,119,645</b>	<b>1</b>
Materials and Supplies	8,145	0	0	0	<b>8,145</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	421,117	0	0	0	<b>421,117</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,216,303	0	0	0	<b>1,216,303</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>490,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,370</b>	
Net Operating Income	43,377	0	0	0	<b>43,377</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.85%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.85%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	107,809	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	114,818	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>222,627</b>	
<b>Net Income</b>		
Net Income	52,652	5
<b>Percent Return on Proprietary Capital</b>	<b>23.65%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

May 19, 1999

Mrs. Ingeborg Van Campen, Village Clerk Treasurer  
Village of Marathon Water & Sewer  
311 Walnut Street  
P.O. Box 487  
Marathon, WI 54448-0487

1998 Analytical Review DWCCA-3350-ELE

Dear Mrs. Van Campen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		224,347	1
<b>Total Sales of Water</b>		<b>224,347</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		532	2
Other Water Revenues (474)		1,448	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>1,980</b>	
<b>Total Operating Revenues</b>		<b>226,327</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		71,806	5
General Operating Expenses (680-690)		26,246	6
<b>Total Operation and Maintenance Expenses</b>		<b>98,052</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		37,943	7
Amortization Expense (404)			8
Taxes (408)		46,955	9
<b>Total Other Operating Expenses</b>		<b>84,898</b>	
<b>Total Operating Expenses</b>		<b>182,950</b>	
<b>NET OPERATING INCOME</b>		<b>43,377</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	476	25,411	77,484	4
Commercial	63	12,728	27,918	5
Industrial	18	24,151	35,132	6
<b>Total Metered Sales to General Customers (461)</b>	<b>557</b>	<b>62,290</b>	<b>140,534</b>	
Private Fire Protection Service (462)	3		2,941	7
Public Fire Protection Service (463)	1		72,425	8
Other Sales to Public Authorities (464)	9	2,984	6,549	9
Sales to Irrigation Customers (465)	16	279	1,898	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>586</b>	<b>65,553</b>	<b>224,347</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	72,425	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>72,425</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	532	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>532</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,318	7
<b>Other (specify):</b>		
Sale of materials	130	8
<b>Total Other Water Revenues (474)</b>	<b>1,448</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	31,707	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,469	3
Chemicals (630)	11,102	4
Supplies and Expenses (640)	9,776	5
Repairs of Water Plant (650)	8,065	6
Transportation Expenses (660)	687	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>71,806</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,799	8
Office Supplies and Expenses (681)	803	9
Outside Services Employed (682)	1,509	10
Insurance Expense (684)	671	11
Employees Pensions and Benefits (686)	12,464	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>26,246</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>98,052</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	Water only	43,656	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Taxes on 1/2 of meter cost	321	<b>2</b>
<b>Net property tax equivalent</b>		<b>43,335</b>	
Social Security	Based on wage allocation	3,277	<b>3</b>
PSC Remainder Assessment	Water only	343	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>46,955</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.244100				3
County tax rate	mills		7.592800				4
Local tax rate	mills		6.262000				5
School tax rate	mills		12.710900				6
Voc. school tax rate	mills		2.205700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.015500</b>				10
Less: state credit	mills		2.345500				11
<b>Net tax rate</b>	mills		<b>26.670000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.262000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.916600</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.178600</b>				17
<b>Total Tax Rate</b>	mills		<b>29.015500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.729906</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.670000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.466604</b>				21
Utility Plant, Jan. 1	\$	2,109,203	2,109,203				22
Materials & Supplies	\$	8,862	8,862				23
<b>Subtotal</b>	\$	<b>2,118,065</b>	<b>2,118,065</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,118,065</b>	<b>2,118,065</b>				26
Assessment Ratio	dec.		0.820200				27
<b>Assessed Value</b>	\$	<b>1,737,237</b>	<b>1,737,237</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.466604</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>33,818</b>	<b>33,818</b>				30
Tax Equivalent per 1994 PSC Report	\$	43,656					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,656</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>227,405</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	24,450		12
Structures and Improvements (321)	154,934		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,453		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,473		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,572		20
<b>Total Pumping Plant</b>	<b>249,882</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,155	471	23
<b>Total Water Treatment Plant</b>	<b>46,155</b>	<b>471</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			227,405	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>227,405</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			24,450	12
Structures and Improvements (321)			154,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,453	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,473	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,572	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>249,882</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			46,626	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>46,626</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	269,437		26
Transmission and Distribution Mains (343)	1,039,585	7,855	27
Fire Mains (344)	0		28
Services (345)	131,990	800	29
Meters (346)	40,198	2,097	30
Hydrants (348)	51,526	5,068	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,532,736</b>	<b>15,820</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,395	1,425	36
Transportation Equipment (373)	14,802		37
Other General Equipment (379)	34,829	4,247	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>53,026</b>	<b>5,672</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,109,204</b>	<b>21,963</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,109,204</b>	<b>21,963</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			269,437 26
Transmission and Distribution Mains (343)			1,047,440 27
Fire Mains (344)			0 28
Services (345)			132,790 29
Meters (346)	780		41,515 30
Hydrants (348)	300		56,294 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,080</b>	<b>0</b>	<b>1,547,476</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,820 36
Transportation Equipment (373)			14,802 37
Other General Equipment (379)			39,076 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>58,698</b>
<b>Total utility plant in service directly assignable</b>	<b>1,080</b>	<b>0</b>	<b>2,130,087</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,080</b>	<b>0</b>	<b>2,130,087</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,024	6,024	1
February			5,727	5,727	2
March			6,420	6,420	3
April			6,488	6,488	4
May			6,039	6,039	5
June			6,872	6,872	6
July			6,656	6,656	7
August			6,362	6,362	8
September			5,678	5,678	9
October			6,207	6,207	10
November			5,550	5,550	11
December			5,516	5,516	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>73,539</b>	<b>73,539</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,645	13
Less: Other utility use				2,100	14
Other utility use explanation:					15
Water Breaks = \$600					
Poly Pigging = \$1,500					
Water pumped into distribution system				68,794	16
Less: Water sold				65,553	17
Losses and unaccounted for				3,241	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				387	21
Date of maximum: 8/13/1998					22
Cause of maximum:					23
Flushing and Poly pigging					
Minimum gallons pumped by all methods in any one day during reporting year				121	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				175,651	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SHALLOW WELL, RIVER ROAD	NO 1	82	8	650	Yes	<b>1</b>
SHALLOW WELL, RIVER ROAD	NO 3	82	12	850	Yes	<b>2</b>
RIVER ROAD, STHY 107	NO 4	90	12	400	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 1	NO 3	NO 4	<b>1</b>
Location	MARATHON	MARATHON	MARATHON	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE-NORTHWEST	US MOTORS	<b>5</b>
Year Installed	1993	1975	1994	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	280	310	400	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE-NORTHWEST		<b>10</b>
Year Installed	1993	1975	1994	<b>11</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>12</b>
Horsepower	1	1	1	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	NO 4A	NO 5		<b>14</b>
Location	MARATHON	MARATHON		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	PEERLESS	WORTHINGTON		<b>18</b>
Year Installed	1978	1978		<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>20</b>
Actual Capacity (gpm)	400	700		<b>21</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	LINCOLN		<b>23</b>
Year Installed	1978	1978		<b>24</b>
Type	ELECTRIC	ELECTRIC		<b>25</b>
Horsepower	50	75		<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1935	1978	1978	6
				7
Primary material (earthen, steel, concrete, other)	OTHER	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	60	40	1	10
Total capacity in gallons	76,000	300,000	75,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2000			21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	732	0	0	0	732
M	D	2.000	1,208	0	0	0	1,208
M	D	4.000	410	0	0	0	410
M	D	6.000	52,842	0	0	0	52,842
M	S	6.000	600	0	0	0	600
P	D	6.000	750	0	0	0	750
M	D	8.000	9,355	180	0	0	9,535
M	S	8.000	3,050	0	0	0	3,050
P	D	8.000	860	0	0	0	860
M	D	10.000	4,763	0	0	0	4,763
M	D	12.000	768	0	0	0	768
<b>Total Within Municipality</b>			<b>75,338</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>75,518</b>
<b>Total Utility</b>			<b>75,338</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>75,518</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
A	0.625	606	2	0	0	608	92	1
M	1.000	20	0	0	0	20	1	2
M	1.250	3	0	0	0	3	1	3
M	1.500	6	0	0	0	6		4
M	2.000	11	0	0	0	11	2	5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1	1	7
<b>Total Utility</b>		<b>650</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>652</b>	<b>97</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	538	12	11	0	539	26	1
1.000	21	0	1	0	20	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	1	0	6	0	4
2.000	10	1	1	0	10	0	5
3.000	4	0	0	0	4	0	6
4.000	0	0	0	0	0	0	7
<b>Total:</b>	<b>582</b>	<b>13</b>	<b>14</b>	<b>0</b>	<b>581</b>	<b>26</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	476	42	6	4	0	11	539	1
1.000	0	12	6	1	0	1	20	2
1.250	0	1	1	0	0	0	2	3
1.500	0	2	3	1	0	0	6	4
2.000	0	5	3	1	0	1	10	5
3.000	0	1	0	2	0	1	4	6
4.000	0	0	0	0	0	0	0	7
<b>Total:</b>	<b>476</b>	<b>63</b>	<b>19</b>	<b>9</b>	<b>0</b>	<b>14</b>	<b>581</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	88	3			91	2
<b>Total Fire Hydrants</b>	<b>88</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>91</b>	
<b>Flushing Hydrants</b>						
	1		1		0	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	91
Number of distribution system valves end of year:	204
Number of distribution valves operated during year:	204

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

686-increase in benefits due to increase in wages allocated to water utility and increase in health insurance rates.

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### Water Mains (Page W-15)

The water main additions were paid for by the customer.

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### Water Services (Page W-16)

The two services added were paid for by customers.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	167,231	1
<b>Total Sewage Operating Revenues</b>	<b>167,231</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	634	2
Servicing of Customers Lateral (632)	531	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	3,690	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>4,855</b>	
<b>Total Operating Revenues</b>	<b>172,086</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	72,577	8
Maintenance Expenses (831-834)	7,734	9
Customer Accounting & Collection Expenses (840-843)	2,422	10
Administrative and General Expenses (850-857)	34,335	11
<b>Total Operation and Maintenance Expenses</b>	<b>117,068</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	32,175	12
Amortization Expense (404)		13
Taxes (408)	4,492	14
<b>Total Other Operating Expenses</b>	<b>36,667</b>	
<b>Total Operating Expenses</b>	<b>153,735</b>	
<b>NET OPERATING INCOME</b>	<b>18,351</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	5	5	98,088	1
Commercial Revenues	5	5	34,704	2
Industrial Revenues	5	5	29,748	3
Revenues from Public Authorities	5	5	4,691	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>20</b>	<b>20</b>	<b>167,231</b>	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>20</b>	<b>20</b>	<b>167,231</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	634	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>634</b>	
<b>Servicing of Customers Laterals (632):</b>		
Miscellaneous	531	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>531</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
Miscellaneous	3,690	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>3,690</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	42,741	1
Power and Fuel for Pumping (821)	14,179	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	1,377	7
Other Operating Supplies and Expenses (827)	13,777	8
Transportation Expenses (828)	503	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>72,577</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	1,861	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,169	13
Maintenance of General Plant Structures and Equipment (834)	704	14
<b>Total Maintenance Expenses</b>	<b>7,734</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	1,775	15
Flat Rate Inspections (841)		16
Meter Reading (842)	647	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>2,422</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	10,834	19
Office Supplies and Expenses (851)	50	20
Outside Services Employed (852)	2,520	21
Insurance Expense (853)	3,236	22
Employees Pensions and Benefits (854)	17,695	23



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	<b>24</b>
Miscellaneous General Expenses (856)	<b>25</b>
Rents (857)	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b><u>34,335</u></b>
<b>Total Operation and Maintenance Expenses</b>	<b><u><u>117,068</u></u></b>

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		4,171	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		321	<b>2</b>
PSC Remainder Assessment			<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>4,492</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	0	6
Collecting Mains and Accessories (313)	0	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE



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## SEWER OPERATING SECTION FOOTNOTES

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NONE